

# How to Use This Document to Resolve Your Error(s)

Use the “Find” function (hold down the “ctrl” key and hit the “f” key) of Adobe to search for text and find a solution to your error.

Search by Business Rule if your business rule is not X0000-005. If you have Business Rule X0000-005 or are not successful searching the Business Rule, conduct your search using the information below.

Every error has an Xpath and all Xpaths begin with text similar to this, "Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:" When performing a text search, **exclude the beginning error text and any bracketed numbers in your search**. Your search should only include portions of the Xpath text that is unique. Generally, unique text will start after “Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:” and after every instance of “ /efile:”

For instance, if you receive this error

Field/Xpath:/efile:Return[1]/efile:ReturnData[1]/efile:IRS0029[1]/efile:InformationOnOtherProperty[1]/efile:USAddressOfOtherProperty[1]  
/efile:AddressLine[1]

Your unique text would be any of the following: IRS0029, or InformationOnOtherProperty, or USAddressOfOtherProperty, or AddressLine.

## To search:

- Hold down your Ctrl Key, hit the F key and your search box will appear
- Enter one portion of unique text in the search box and hit your “Enter Key”
- This document is searched and the first instance of your unique text is found
- Your possible solution will appear in the box to the right of the Xpath error text
- Hitting the “Enter” key again may result in finding additional instances of your unique text and other possible solutions
- Your version of Adobe Reader may require another method of highlighting additional results
- Enter additional portions of unique text and repeat the process as needed

If you do not find a solution to your error, [Contact us](#). Before you do, please do the following:

1. Locate your most recent return rejection email
2. Copy the entire rejection email and paste it into the email to us
3. Once pasted, **locate the 20-digit Submission ID** within the email you are sending and put a period and a space after every fourth number.

**For example**, if your Submission ID is 25897563284892157923, **in your email to us, your Submission ID should look like this: 2589. 7563. 2848. 9215. 7923**. Significant delays in help will occur if you fail to reformat your Submission ID.

Business Rule and / or Xpath	Possible Solution(s)
<p><b>Business Rule F1040-011</b> Form 1040, Line 6c(2), each 'Dependent SSN' provided must be unique among all the dependent SSNs in Line 6c(2) Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1] /efile:DependentSSNIssue :.</p>	<p>Form 1040 or 1040A Dependent SSN Issue</p> <p>Two or more dependents SSN's, shown on line 6c column (2), are the same. Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040-034-01</b> Form 1040, Line 62 must be equal to the sum of the following: (1) all 'Withholding Amount' from 'FORM 1099' and (2) all of the Forms W-2, Line 2 'Withholding Amount' and (3) all of the Forms W-2G, Line 2 'Federal Income Tax Withheld Amount'. When evaluating this a tolerance of \$5 is allowed. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:WithholdingTaxAmt Issue</p>	<p>The amount of your federal withholding (line 62 of Form 1040) does not match what you have input from your income documents. All of your paper W2's, 1099-Rs and W2Gs must be input electronically. Additionally, federal withholding from any other 1099 form(s) must be totaled and placed in the designated area in Step 2, Section 2 of the program. Here are the likely causes of your problem.</p> <ol style="list-style-type: none"> <li>1. You failed to input all of your W2's, 1099-Rs and W2Gs.</li> <li>2. You failed to correctly input the withholding amounts(s) on your W2s, 1099-Rs and W2Gs.</li> <li>3. You failed to total all of the federal withholding on your other 1099s and put that amount in the proper area in Step 2, Section 2.</li> <li>4. Your amount on line 62 is incorrect. Access your return and look at all of the income documents you have added (select the View/Add Forms icon and select your income documents from there). Review the federal withholding amounts you input from those documents.</li> </ol> <p>Go to Step 2, Section 2 and select the "Add" button for any income document you have not yet input. Make sure you input the federal withholdings from all your other 1099's in the designated area in Step 2, Section 2 (that area is below the "Add" buttons for your W2's, W2-G's and 1099-R's). Check federal your withholding totals with the amount you placed on line 62. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040-034-01</b> Form 1040, Line 62 must be equal to the sum of the following: (1) all 'Withholding Amount' from 'FORM 1099' and (2) all of the Forms W-2,</p>	<p>The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income tax withholding in the area</p>

Business Rule and / or Xpath	Possible Solution(s)
<p>Line 2 'Withholding Amount' and (3) all of the Forms W-2G, Line 2 'Federal Income Tax Withheld Amount'. When evaluating this tolerance of \$5 is allowed. Field/Xpath: /efile: Return/efile: ReturnData/efile: IRS1040/efile: WithholdingTaxAmt Issue :</p>	<p>indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the “Add” buttons for your W2’s, W2-G’s and 1099-R’s.</p>
<p><b>Business Rule F1040-035-02</b> If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountTypeCd', Line 74d 'DepositorAccountNumber'.The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:RoutingTransitNumber</p>	<p><b>Known Issue - Tentative fix date 2/28/14</b></p> <p>We believe the information input into Step 2 Section 5 is also being read on line 74. As a possible work-around, you will have to make alternative arrangements to pay your balance.</p> <ol style="list-style-type: none"> <li>1. Remove your payment information in Section 5 and save your return information.</li> <li>2. Make sure the date in Section 4 is current</li> <li>3. Transmit your return</li> </ol>
<p><b>Business Rule F1040-044</b> If Form 1040, Line 16a or Line 16b has a non-zero value, then both amounts cannot be equal. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:PensionsAnnuitiesAmt Issue :</p>	<p>Pensions Annuities Received (Form 1040, Line 16a) must not equal Taxable Amount (Line 16b). If line 16a equals line 16b, delete the information on line 16 and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Pensions Annuities Received (Form 1040A, Line 12a) must not equal Taxable Amount (Line 12b). If line 12a equals line 16b, delete the information on line 12a and re-submit your return. Make sure you include the current date (under your birth date) in Step 2.</p>
<p><b>Business Rule F1040-055-01</b> If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24. The following information may help you determine the form at issue: Field/Xpath:</p>	<p><b>Note:</b> We are investigating the possibility that this form is not transmitting with the return, even though all indications are that it is completed and attached. If the form is not attaching due to software, <b>the targeted fix date is March 14</b>. If software is not the issue, please read below.</p> <p>To attach a form or schedule to your return: • Click the 'Add/View' button located at the line where the information from that form will go • Input the information into the form or schedule and use the 'Do the Math' button when necessary • Click 'Done with this Form' when finished. IMPORTANT: Make sure your number entries have been reported on the attached form and have successfully transferred to where they need to be reported, either your main form or</p>

Business Rule and / or Xpath	Possible Solution(s)
/efile:Return/efile:ReturnData/efile:IRS1040/efile:BusExpnsReservistsAndOthersAmt	another attached form. A form will not attach another form until there is a link. The form will now attach to your tax return. To check which forms you currently have attached, print the return. Forms that are missing (except W2's W2G and 1099-R) indicate they are not attached. Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1040-076</b> Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox is checked, then that dependent's age must be under 17. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1] /efile:DependentSSNIssue :	For a dependent to be eligible for the child tax credit, the dependent relationship must spelled correctly and the dependent must be your son, daughter, adopted child, grandchild, sister, brother, niece, nephew or foster child, stepchild, stepbrother, stepsister, half brother, half sister and be under age 17. Make any necessary corrections to the dependent relationships on your return.. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1040-080-01</b> Form 1040, Line 21 'TotalOtherIncomeAmt' must be equal to the sum of all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21.	Line 21 states: "Other Income. List type and amount." After the word "amount," there are two small grey areas, to enter this information. To fix the problem, enter a description of income in the first grey area and enter the amount in the second grey area. Select "Do the Math."  Make the correction and transmit your return again. Before you transmit again, make sure you place the current date in Step 2 Section 4.
<b>Business Rule F1040-111</b> The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'Number Of Children Who Lived With You', Line 6c 'Number Of Children Not Living With You' and Line 6c 'Number Of Other Dependents Listed' Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:DependentInformations[1] /efile:DependentNameControllIssue :	Form 1040 - The number of dependents listed on line 6c must equal the total of the following amounts on line 6c: Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed. Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1040-195</b> Form 1040, Line 12 must be equal to the sum of all Schedule C (Form 1040), Line 31 and the sum of all	Form 1040, Line 12 - (Business Income or Loss Amount) must be equal to the sum of all Schedule C, Line 31 (Net Profit or Loss Amount) and the sum of all Schedule C-EZ Line 3 (Net Profit Amount). Review the totals of your Schedule C's and C-EZ's to make sure everything is recorded on Form 1040, Line 12. Before you re-submit your return, go to Step 2, scroll down and

Business Rule and / or Xpath	Possible Solution(s)
<p>Schedule C-EZ (Form 1040) Line 3. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:BusinessIncomeLossAmtIssue :</p>	<p>input the current date below the date of birth. The current date is the day you intend to e-file the return again</p>
<p><b>Business Rule F1040-197</b> If Form 1040, Line 58 has a non-zero value, then Line 58 must be equal to the sum of the following lines on Form 5329: Line 4, Line 8, Line 17, Line 25, Line 33, Line 41, Line 49 and Line 53. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:TaxOnIRAsAmtIssue :</p>	<p>Form 1040 line 58 and/or Form 5329 Input Error</p> <p>Your return rejected for one or more of these reasons:</p> <ul style="list-style-type: none"> <li>• You failed to attach Form 5329</li> <li>• Your Form 5329 has errors on one or more of these lines: 4, 8, 17, 25, 33, 41, 49 or 53</li> <li>• Form 1040 line 58 has an invalid number</li> <li>• The tax literal field (small grey area) on Form 1040 line 58 is invalid</li> </ul> <p>Please read the instructions for Form 1040 and Form 5329 to determine if you need to include Form 5329 with your return. Also, review the instructions to determine what, if anything, you should put into the small grey area on Form 1040 line 58. If you are required to put something in that area, make your input exactly as instructed.</p> <p>Make all necessary corrections and resubmit your return by returning to Step 2 and clicking the e-file button again. Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040-203-01</b> Form 1040, Line 18 'NetFarmProfitOrLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 34 'NetFarmProfitLossAmt'.The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040/efile:NetFarmProfitOrLossAmt</p>	<p><b>Known Issue – Tentative Fix Date 2/28/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040-235-01</b> If Form 1040, Line 13 'Form8814Cd' has the value "FORM 8814", then Form 8814 must be present in the</p>	<p><b>Known Issue - Fixed on 2/13/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>

Business Rule and / or Xpath	Possible Solution(s)
<p>return.</p> <p><b>Business Rule F1040-292</b>            If "Wages Lit" has the value "F8919", the corresponding "Wages Not Shown Amt" must be equal to the sum of all Form 8919, Line 6 "Total Wages With No Withholding Amt".            Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRS8919/efile:TotalWagesWithNoWithholdingAmt Issue :</p>	<p>Form 1040 line 7 Tax Literal Issue</p> <p>The two grey fields (Tax Literals) located to the left of the number 7 are specific to wages NOT reported on your W-2. If you have any wages that are not shown on your W-2 forms, you must use Form 8919 to report those wages.</p> <p>How to correct this error if you have wages that are not reported on Form W2:</p> <ul style="list-style-type: none"> <li>• Complete Form 8919</li> <li>• On Form 1040, enter F8919 in the left most grey area and enter the amount from Form 8919 line 6 in the second grey area.</li> </ul> <p>If all your wages are reported on your W2s, delete the information in the grey areas on Form 1040 line 7. In the first field to the left of the number 7, enter F8919. In the second field, enter the total from Line 6 of Form 8919</p> <p>Re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time. Thank you for using Free File Fillable Forms.</p>
<p><b>Business Rule F1040A-004</b>            The total number of Dependent Name Controls that has a value on Form 1040A, Line 6c must be equal to the sum of the following: Line 6c 'Number Of Children Who Lived With You' and Line 6c 'Number Of Children Not Living With You' and Line 6c 'Number Of Other Dependent Listed'.            Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations/efile:DependentNameControllIssue :</p>	<p>Form 1040A - The number of dependents listed on line 6c must equal the total of the following amounts on line 6c: Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed. Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040A-016</b>            Each Dependent SSN that has a value on Form 1040A, Line 6c(2) must be unique among all the dependent SSNs in Line 6c(2).            Field/Xpath:</p>	<p>Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step</p>

Business Rule and / or Xpath	Possible Solution(s)
/efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations[4]/efile:DependentSSN Issue :	2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1040A-017</b> Each 'Dependent SSN' that has a value on Form 1040A, Line 6c(2) must not be equal to 'Primary SSN' or 'Spouse SSN' in the Return Header. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A/efile:DependentInformations[4]/efile:DependentSSN Issue :	Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1040A-030</b> Form 1040A, Line 36, Withholding Tax Amount, must be equal to the sum of the following: (1) all Withholding Amount in the Other Withholding Statement attached to Form 1040A, Line 36 and (2) all of the Forms W-2, Line 2, Withholding Amount. When evaluating this, a tolerance of \$5.00 is allowed. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A/efile:WithholdingTaxAmt Issue :	The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income tax withholding in the area indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the "Add" buttons for your W2's, W2-G's and 1099-R's
<b>Business Rule F1040A-040</b> If Form 1040A, Line 12a or Line 12b has a non-zero value, then both amounts must not be equal. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A/efile:PensionsAnnuitiesAmtIssue	Form 1040A, Lines 12a & 12b  You have made an input error for Pensions and Annuities. According to the instructions: Form 1040A, line 12a cannot equal line 12b. If those amounts are equal, delete the amount on line 12a. Leave the amount you have on line 12b. Unless instructed to do so, do not input any information in the grey area to the left of line 12b. Once you make your correction, submit your return again. Make sure you include the current date (under your birth date) in Step 2.
<b>Business Rule F1040A-066</b> For each dependent that has a value	<b>Known Issue - Fixed on 2/9/14</b>

Business Rule and / or Xpath	Possible Solution(s)
<p>on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding Line 6c(3) 'DependentRelationship' must have one of the following values: "STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER" .</p>	<p>NIECE relationship was added to drop down menu</p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040A-186</b> If any of the following Form 1040A fields have a value, then all of these fields must have a value: Line 43b 'RoutingTransitNumber' or Line 43c 'BankAccountTypeCd' or Line 43d 'DepositorAccountNumber'. The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A/efile:RoutingTransitNumber</p>	<p><b>Known Issue - Tentative fix date 2/28/14</b></p> <p>We believe the information input into Step 2 Section 5 is also being read on line 43. As a possible work-around, you will have to make alternative arrangements to pay your balance.</p> <ol style="list-style-type: none"> <li>1. Remove your payment information in Section 5 and save your return information.</li> <li>2. Make sure the date in Section 4 is current</li> <li>3. Transmit your return</li> </ol>
<p><b>Business Rule F1040EZ-008</b> Form 1040EZ, Line 7 must be equal to the sum of the following: (1) all 'Withholding Amount' in [Other Withholding Statement] attached to Form 1040EZ, Line 7 and (2) all of the Forms W-2, Line 2 'Withholding Amount'. When evaluating this a tolerance of \$5.00 is allowed. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:WithholdingTaxAmtlss</p>	<p>The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income tax withholding in the area indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the "Add" buttons for your W2's, W2-G's and 1099-R's</p>



Business Rule and / or Xpath	Possible Solution(s)
<p>ue :</p> <p><b>Business Rule F1040EZ-016-01</b>            If Form 1040EZ, Line 5 checkbox is not checked and 'Spouse SSN' in the Return Header does not have a value, then Line 5 must be equal to \$10,000            Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRS1040EZIssue :</p>	<p>The amount you have claimed for the personal exemption on line 5 does not match your filing status. Review the instructions for Form 1040-EZ. Access your return, make your correction and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040EZ-017-01</b>            If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are not checked and 'SpouseSSN' in the Return Header has a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to \$20,000            Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRS1040EZIssue :</p>	<p>There is a problem with the amount you are claiming as an exemption on Form 1040EZ. Review the instructions for line 5 of the form. If appropriate, check the boxes for “self” or “spouse” and put the appropriate amount on line 5. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1040EZ-524</b>            If 'PIN Type Code' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is not "Married filing jointly" ('SpouseSSN' does not have a value in the Return Header), then 'Primary Date Of Birth' in the Return Header must match the e-File database.            Field/Xpath:            /efile:Return/efile:ReturnHeader/efile:Filer[1]/efile:PrimarySSNIssue :</p>	<p>The date of birth you entered on this return does not match what the IRS has in its files for you. The IRS receives this information from the Social Security Administration. Go to STEP 2 and check the date of birth you entered for the Primary and Secondary taxpayers. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule F1099R-502-01</b>            Form 1099-R, 'Payer Federal ID Number' must match data in the e-</p>	<p>Form 1099-R, the 'Payer Federal ID Number' does not match data in the e-File Database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to</p>

Business Rule and / or Xpath	Possible Solution(s)
File database. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1099R[2]/efile:PayerFederalIdNumber Issue :	Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F1116-003</b> If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n)Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1116/efile:ForeignTaxCreditSource/efile:OtherCurrencyTaxPaidAmt Issue :	Form 1116 Statement  If you are taking a credit for other foreign taxes paid or accrued in Part II, box n, then you must attach a statement identifying these taxes. One of the limitations of the program is that you cannot use Free File Fillable Forms to e-file your return if you are required to attach a statement. This program does not support attaching miscellaneous pdf attachments. However, you will be able to use the program to complete, print and mail in the return.
<b>Business Rule F8917-001</b> Each 'StudentSSN' on Form 8917, Line 1b must not be equal to 'StudentSSN' on Form 8863, Line 21. The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS8917/efile:Student/efile:StudentSSN	The SSNs for a student do not match. Look at your main 1040 form tax return Access both forms and make sure the SSN's match for each student of forms 8863 and 8917  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F8949-012</b> Form 8949, Part 1, Checkbox A 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F8949-013</b> Form 8949, Part 1, Checkbox B 'TransRptOn1099BThatShowBssInd' must not be checked in more than	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

Business Rule and / or Xpath	Possible Solution(s)
one 'ShortTermCapitalGainAndLossGrp'	
<b>Business Rule F8949-014</b> Form 8949, Part 1, Checkbox C 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F8949-015</b> Form 8949, Part 2, Checkbox D 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F8949-016</b> Form 8949, Part 2, Checkbox E 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule F8949-017</b> Form 8949, Part 2, Checkbox F 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'	<b>Known Issue - Tentative fix date 2/28/14</b>  Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule FPYMT-073</b> If the timestamp is on or before the due date of the return, then the 'Requested Payment Date' in the IRS Payment Record must not more than 5 days prior to the received date.	Step 2 Section 5 Error  Your return rejected because of the payment date you entered.  When a return is filed after the April due date, the e-file system will not accept a payment effective date earlier than the e-file date. If a return is filed before the April due date, the e-file

Business Rule and / or Xpath	Possible Solution(s)
Field/Xpath: /efile:Return/efile:ReturnData/efile:IRSPayment/efile:RequestedPaymentDateIssue :	<p>system will not accept a payment date which is more than 5 days prior to the date you are e-filing the return.</p> <p>To correct the error login to your account and go to Step 2 Section 5C, 'Electronic Withdrawal of Tax Due' and change your entry for 'Date to make withdrawal' to an acceptable date. After correcting the error, remember to put the current date in the Step 2, Section 4, 'Today's Date.' The current date is the day you intend to resubmit (e-file) the return. Click the e-file button again.</p>
<p><b>Business Rule FPYMT-075</b></p> <p>If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be prior to five days before the date the return was received by the IRS.</p> <p>Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRSPayment/efile:PaymentAmountIssue :</p>	<p>Step 2 Section 5 Payment Date Error</p> <p>You have received this error for one of two reasons:</p> <ol style="list-style-type: none"> <li>1. The payment date in Step 2 Section 5 is not valid or current</li> <li>2. You previously filed an extension (Form 4868) with a payment</li> </ol> <p>Solution: If you filed an extension (Form 4868) with a payment</p> <ol style="list-style-type: none"> <li>a) Access your return, print Form 4868 for your records</li> <li>b) Delete Form 4868 from your return and save your work</li> <li>c) Go to Step 2 and complete Section 5, ensuring the withdrawal date is valid and current</li> </ol> <p>If you did not previously file Form 4868 with a payment, go to Step 2 and complete Section 5, ensuring the withdrawal date is valid and current.</p> <p>Make the correction. Before resubmitting your return, scroll to Section 4 in Step 2 down and make sure the date below your Birth Date(s) reflect Today's Date. Today's date is the day you intend to e-file the return again.</p>
<p><b>Business Rule FW2-003-01</b></p> <p>Form W-2, Line a, 'Employee SSN' must be equal to 'Primary SSN' or 'Spouse SSN' in the Return Header.</p> <p>Field/Xpath:            /efile:Return/efile:ReturnData/efile:IRSW2[4]/efile:EmployeeSSNIssue :</p>	<p>W-2 SSN Mismatch</p> <p>There is a problem with the Employee SSN on Form W-2. The SSN on any W2 submitted with the Free File Fillable Forms return must be the same as the Primary or Secondary SSN on the tax return. This rule does not apply if the Primary or Secondary taxpayer is using an ITIN on the 1040 form. Review the 1040 and all W2's and make sure they are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p> <p>(NOTE: You cannot use your dependent's W2 on your return. Please review the 1040 instructions.)</p> <p>Access your return and examine the W-2's you entered. Correct SSN's or remove W-2's. After you correct the errors, resubmit your return by clicking the e-file button again. Remember to put</p>

Business Rule and / or Xpath	Possible Solution(s)
<p><b>Business Rule IND-031</b>  'Primary Prior Year PIN' or 'Primary Electronic Filing PIN' or 'Primary Prior Year AGI' in the Return Header must match the e-File database.  Field/Xpath:  /efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSN Issue :</p>	<p>the current date on the Step 2 page before submitting again.</p> <p>Authentication Issue</p> <p>You have entered incorrect information in Step 2. The IRS requires you to enter the exact prior year's AGI in order to e-file. The information you entered does not match the IRS record. There are a few likely causes.</p> <ol style="list-style-type: none"> <li>1. If your prior year return was not processed by the early part of December last year, you must enter a "0" for your Prior Year AGI. Call 1800 829-1040 to see if you need to enter a zero for the prior year AGI.</li> <li>2. Your prior year return was processed timely, but you entered the wrong AGI amount</li> </ol> <p>Never guess at these numbers. If you cannot recall last year's information, you can get an Electronic Filing PIN by accessing <a href="http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request">http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request</a> or by calling IRS Toll Free number at 1-866-704-7388 and following the instructions.</p> <p>Once you have the correct numbers, you should be able to resubmit your return. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step</p>
<p><b>Business Rule IND-032</b>  'Spouse Prior Year PIN' or 'Spouse Electronic Filing PIN' or 'Spouse Prior Year AGI' in the Return Header must match the e-File database."Field/Xpath:  /efile:Return/efile:ReturnHeader/efile:Filer/efile:SpouseSSN Issue :</p>	<p>Spouse Authentication Error</p> <p>If filing a joint return, the spouse must provide a Prior Year AGI or an Electronic Filing PIN. Enter the information Step 2 Section 3 "Verifying Your Identity." The information previously entered does not match IRS records. Do not guess at the Prior Year AGI numbers.</p> <p>If you are unable to locate your prior year adjusted gross income (AGI) you can get a new Electronic Filing PIN. To get your Electronic Filing PIN, access <a href="http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request">http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request</a> or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system.</p> <p>Place the verifying information into the appropriate area and resubmit your return. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2</p>
<p><b>Business Rule IND-674-01</b>  If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the</p>	<p>The Self-Select PIN Method requires taxpayers to provide their Prior Year Adjusted Gross Income (AGI) amount for use by the IRS to authenticate the taxpayers. Taxpayers not eligible to use the Self Select PIN method are taxpayers who are under the age of 16 and have never filed their own tax return before. Please print out the return and paper file it to the appropriate address in the Form 1040 instructions.</p>

Business Rule and / or Xpath	Possible Solution(s)
value "Self-Select On-Line"	
<b>Business Rule IND-679-01</b> If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select On-Line". The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnHeader/efile:Filer[1]/efile:SpouseSSN "	IRS Information differs from what was transmitted. You need to verify the SSN and Name of the spouse with the social security card, if incorrect, make corrections before re-transmitting. If information matches what was transmitted, contact Social Security Administration (SSA) at 800-772-1213 or for ITIN contact Accounts Management at 800-829-1040.
<b>Business Rule IND-689</b> The year of the 'Primary Signature Date' in the Return Header must be equal to the processing year Field/Xpath: /efile:Return/efile:ReturnHeader/efile:PrimarySignatureDate Issue :.	E-file Date is Incorrect  There is a space in Step 2, Section 4 "Signing This Year's Return," to input a date. The date you place in that area must be the current date you are attempting to e-file your return. If your return was rejected and you are attempting to e-file on a different date, you must change that date to the current date.  After you correct the error, you may re-transmit your return by clicking the e-file button again.
<b>Business Rule IND-689</b> The year of the 'Primary Signature Date' in the Return Header must be equal to the processing year. Field/Xpath: /efile:Return/efile:ReturnHeader/efile:PrimarySignatureDateIssue :	The Taxpayer Signature Date must equal the date you are e-filing or re-submitting your return. Go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule R0000-075</b> The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:RoutingTransitNumber Issue :	The Routing Transit Number (RTN) is invalid. The RTN must meet these conditions to be valid: must be 9 numeric digits long; and, the first two positions must be 01 through 12 OR 21 through 32. The Depositor Account Number (DAN) is invalid. The DAN must meet these conditions to be valid: must be alphanumeric (i.e., numbers, letters, and hyphens only); cannot be greater than 17 characters in length; and must not equal all zeros. When the DAN has an entry, or if the RTN has an entry, the checking account box must be checked or the savings account box must be checked. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
<b>Business Rule R0000-500</b> Primary SSN and the Primary Name	The Primary Social Security Number and the last name of the Primary taxpayer on the return do not match the data from the IRS e-file database. Review your return to be sure the SSN and last

Business Rule and / or Xpath	Possible Solution(s)
<p>Control in the Return Header must match the e-File database. Field/Xpath: /efile:Return/efile:ReturnHeader/efile:Filer/efile:PrimarySSNIssue :</p>	<p>name are accurate. Call the IRS at 1-800-829-1040 if the information on the return is correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule R0000-504-01</b> Each 'Dependent SSN' and the corresponding 'Dependent Name Control' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040[1]/efile:DependentInformations[1]/efile:DependentSSNIssue :</p>	<p>The dependent's Social Security number and the dependent's last name on this return do not match what the IRS has in its records. The Social Security Administration provides this information to the IRS. Check the return to ensure the SSN's and names of all dependents are correct. Contact the Social Security Administration as necessary. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule R0000-902-01</b> The taxpayer TIN in the return header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.</p>	<p>The IRS system detected a duplicate use, on another accepted return, of the primary taxpayer's Social Security Number (SSN). When this error is detected, the return cannot be electronically filed. If you have verified you used the correct SSN, you will have to paper file your return. Please refer to the Form 1040 instructions for the address to mail your return. Print out your return, sign it and mail it by April 15th. You may contact Individual Customer Service at 1-800-829-1040 for additional information.</p>
<p><b>Business Rule R0000-906</b> Routing Transit Number (RTN) included in the return must be present in the e-File database. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:RoutingTransitNumber Issue :</p>	<p>Form 9465, Installment Agreement Request - Routing Transit Number (RTN) included in the return must be present in the e-File database. Note: This Business Rule applies to both stand-alone and attached Forms 9465. Check Form 9465, line 11a and 11b, and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule S8812-F1040-001</b> The number of Line 6c(2) 'DependentSSN's on Form 1040 that are ITINs, with the corresponding Line 6c(4) checkbox 'Eligible For Child Tax Credit' checked must be the same as the number of 'Qualified</p>	<p>Form 8812, Part 1 and Form 1040</p> <p>The instructions for Form 8812 Part I state, "Complete this part only for each dependent who has an <b>ITIN</b> and for whom you are claiming the child tax credit." If your dependent has a Social Security Number (SSN) or an Adoption Taxpayer Identification Number (ATIN) you do not fill in Part I of Form 8812.</p>

Business Rule and / or Xpath	Possible Solution(s)
<p>Child Dependent with ITIN' with a choice of "Yes" or "No" indicated on Schedule 8812 (Form 1040A or Form 1040), Part I.</p> <p>Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040 Issue :</p>	<p>You placed an ITIN for one or more of your dependents on Form 1040, line 6c, column (2). For those dependents with ITINs, you also placed a check in the box in line 6c, column (4). For each dependent with an ITIN in column (2) and a check in column (4), you must place a corresponding "YES" or "NO" on Form 8812 line A, B, C or D.</p> <p>Here are the likely causes of this error:</p> <ul style="list-style-type: none"> <li>• You failed to include a Form 8812 with your return</li> <li>• You failed to check the corresponding "YES" or "NO," on lines A, B, C or D for each dependent with an ITIN</li> <li>• The "YES" or "NO" boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the children you have listed with ITINs on Form 1040, line 6c, column (2)</li> <li>• The "YES" or "NO" boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the boxes you checked on Form 1040, line 6c, column (4)</li> <li>• Any combination of the above</li> </ul> <p>Access your tax return and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p> <p>If you are unable to resolve this error, you should print the return and file by mail. For more information about where you should mail your federal return, go to the "Where to File Paper Tax Returns" page.</p>
<p><b>Business Rule S8812-F1040-002</b></p> <p>The number of Line 6c(2) 'Dependent SSN's on Form 1040A that are ITINs, with the corresponding Line 6c(4) checkbox 'EligibleFor Child Tax Credit' checked must be the same as the number of 'Qualified Child Dependent with ITIN' with a choice of "Yes" or "No" indicated on Schedule 8812 (Form 1040A or Form 1040), Part I.</p> <p>Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A Issue :</p>	<p>Form 8812, Part 1 and Form 1040A</p> <p>You placed an ITIN for one or more of your dependents on Form 1040A, line 6c, column (2). For those dependents with ITINs, you also placed a check in the box in line 6c, column (4). For each dependent with an ITIN in column (2) and a check in column (4), you must place a corresponding "YES" or "NO" on Form 8812 line A, B, C or D.</p> <p>Here are the likely causes of this error:</p> <ul style="list-style-type: none"> <li>• You failed to include a Form 8812 with your return</li> <li>• You failed to check the corresponding "YES" or "NO," on lines A, B, C or D for each dependent with an ITIN.</li> <li>• The "YES" or "NO" boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the children you have listed with ITINs on Form 1040A, line 6c, column (2)</li> <li>• The "YES" or "NO" boxes you checked for lines A, B, C or D on Schedule 8812 do not correspond to the boxes you checked on Form 1040A, line 6c, column (4)</li> </ul>



Business Rule and / or Xpath	Possible Solution(s)
	<ul style="list-style-type: none"> <li>Any combination of the above</li> </ul> <p>The instructions for Form 8812 Part I is: Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependents do not have ITINs you do not fill in Part I of Form 8812.</p> <p>Access your tax return and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p> <p>If you are unable to resolve this error, you should print the return and file by mail. For more information about where you should mail your federal return, go to the "Where to File Paper Tax Returns" page.</p>
<p><b>Business Rule SA-F1040-002</b>  If Schedule A (Form 1040), Line 17 is greater than 500, then Form 8283 must be attached to Line 17.Field/Xpath:  /efile:Return/efile:ReturnData/efile:IRS1040ScheduleA/efile:OtherThanByCashOrCheckAmtIssue :</p>	<p>Schedule A, line 17</p> <p>On Schedule A, Line 17 is greater than \$500; therefore, Form 8283 is required. Either the form was not properly completed and failed to attach to your transmitted return or you failed to add Form 8283 to your return.</p> <p>If you failed to add Form 8283 - Open your return, select your Schedule A from the "View/Add Forms" tab, go to Line 17, select the "Add" hyperlink and it will open a blank Form 8283, and complete the Form. See Form 8283 instructions for details and how to complete this Form.</p> <p>If you previously completed Form 8283, you can check to see if it attached and transmitted with your return by printing your return. If Form 8283 does not print, the form is incomplete and failed to attach to your transmitted return. Review the instructions for Form 8283. Make sure you select "Do the Math" when you have entered all the required information on the form.</p> <p>After you have corrected the return you may resubmit your return by clicking the e-file button again. Remember to input the current date below the date of birth on the Step 2 page before submitting your return again. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule SD-F1040-006</b>  Schedule D (Form 1040), Line 1b(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox A</p>	<p><b>Known Issue - Fixed on 2/9/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>

Business Rule and / or Xpath	Possible Solution(s)
<p>'TransRptOn1099BThatShowBssInd' checked. Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalSTCGL1099BShowsBasisGrp/efile:TotalGainOrLossAmtIssue</p>	
<p><b>Business Rule SD-F1040-007</b> Schedule D (Form 1040), Line 2(h), 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox B 'TransRptOn1099BNotShowBasisInd' checked.The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalSTCGL1099BNotShowBasisGrp/efile:TotalGainOrLossAmtIssue</p>	<p><b>Known Issue - Fixed on February 9, 2014</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule SD-F1040-008</b> Schedule D (Form 1040), Line 3(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox C 'TransactionsNotRptedOn1099BInd' checked.The following information may help you determine the form at issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalSTCGL1099BNotReceivedGrp/efile:TotalGainOrLossAmt</p>	<p><b>Known Issue - Fixed on 2/9/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>

Business Rule and / or Xpath	Possible Solution(s)
<p><b>Business Rule SD-F1040-009</b>  Schedule D (Form 1040), Line 8b(h)  'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox D  'TransRptOn1099BThatShowBssInd' checked. The following information may help you determine the form at issue:  Field/Xpath:  /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalLTCGL1099BShowsBasisGrp/efile:TotalGainOrLossAmt</p>	<p><b>Known Issue - Fixed on February 9, 2014</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule SD-F1040-010</b>  Schedule D (Form 1040), Line 9(h)  'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox E  'TransRptOn1099BNotShowBasisInd' checked.  Field/Xpath:  /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalLTCGL1099BNotShowBasisGrp/efile:TotalGainOrLossAmt</p>	<p><b>Known Issue - Fixed on 2/9/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p><b>Business Rule SD-F1040-011</b>  Schedule D (Form 1040), Line 10(h)  'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox F  'TransactionsNotRptedOn1099BInd' checked. The following information may help you determine the form at</p>	<p><b>Known Issue - Fixed on 2/9/14</b></p> <p>Before you re-submit your return, go to Step 2 Section 4 and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>

Business Rule and / or Xpath	Possible Solution(s)
issue: Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040ScheduleD/efile:TotalTCGL1099BNotReceivedGrp/efile:TotalGainOrLossAmt	
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:EmployerUSAddress[1]/efile:City	Form W-2 (Box C) This area is for Employer information. The first two lines are for the business name. If your Employer's Name fits on the first line, do not use the second business name line. The Employer's Address Line is the third line in Box C and must contain a minimum of three characters. Make sure you place the correct information in the correct area. Use the TAB Key to ensure you see and put information into the correct areas. Review all W-2s for correct input of Employer information. Correct any errors. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:OtherWithholdingStatement[1]/efile:OtherWithholdingStmnt[1]/efile:WithholdingAmt[1]	In Step 2, E-file Tax Forms, Section 2, Box B, if you do not have any other Form 1099 federal withholdings to report, leave Box B blank. Only enter a number in Box B if you have federal withholding that does not come from W-2, W2-Gs or 1099-Rs. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:EmployeeName	Form W-2 Form W-2 is missing information. Please review all of the W-2s you entered for employer information missing from Section C of the W-2. Section C has specific fields where the employer's name, street address, city, state and zip code is placed. Use the TAB Key to ensure you see and input the information into the correct fields. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath:/efile:Return[1]/efile:ReturnData[1]/efile:IRS1040EZ[1]/efile:RequestForExtensionAmt[1]/@requestForExtensionCd	Form 1040EZ, line 9 There are two Tax Literal fields (small grey areas) located to the left of the number 9, which are specific to requesting an extension. The first of the two fields can only have the text FORM 4868. The second of the two fields equals the total of taxes paid using Form 4868 as well as other payment methods. Removing entries from these fields will resolve the problem.
Field/Xpath:	Schedule A, line 28 – Other Miscellaneous Deductions

Business Rule and / or Xpath	Possible Solution(s)
/efile:Return[1]/efile:ReturnData[1]/efile:OtherMiscDeductionsStmt[1]/efile:MiscellaneousDeduction[1]/efile:TypeOfMiscellaneousDeduction	<p>To put an expense on line 28, you must first input information in the associated Tax Literal fields (the grey areas to the left of your column of numbers). There are two Tax Literal lines associated with line 28. Each Tax Literal line has two Tax Literal fields, an expense description field and an amount field. For each description field you fill in, you must input a corresponding number in the amount field.</p> <p>The information you have in the Tax Literal fields is incomplete. Use the TAB Key to highlight the Tax Literal fields and input or delete information as necessary. After editing the information, Select “Do the Math.”</p> <p>If you are reporting gambling losses as an Other Miscellaneous Deduction, you must report GAMBLING WINNINGS on Form 1040, Line 21. To the right of the caption, “Other Income, List type and amount” there are two gray Tax Literal boxes. Enter GAMBLING WINNINGS in the first gray box and enter the amount of GAMBLING WINNINGS in the gray box to the right. Then click “Do the math” on the bottom of the screen. Note: If you do not write in GAMBLING WINNINGS as shown above, you return will reject again.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:OtherExpensesStatement[1]/efile:OtherExpense[1]/efile:Description	<p>Schedule A, line 23 – Other Expenses:</p> <p>To put an expense on line 23, you must first input information in the associated Tax Literal fields (the grey areas to the left of your column of numbers). There are two Tax Literal lines associated with line 23. Each Tax Literal line has two Tax Literal fields, an expense description field and an amount field. For each description field you fill in, you must input a corresponding number in the amount field.</p> <p>The information you have in the Tax Literal fields is incomplete. Use the TAB Key to highlight the Tax Literal fields and input or delete information as necessary. After editing the information, Select “Do the Math.” Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again</p>
Field/Xpath:/efile:Return[1]/efile:ReturnData[1]/efile:WagesNotShownSchedule[1]/efile:WagesNotShownSch[1]/efile:WagesNotShownAmt	<p>Form 1040 and 1040A, line 7 or Form 1040EZ line 1 – The reason for this problem is one or the other of the following:</p> <ol style="list-style-type: none"> <li>1. You have an incorrect value in one or more Tax Literal fields. Tax Literal fields are the grey areas to the left of where you should put an amount on any given line. You should not put any data into these areas unless the 1040/1040A/1040EZ instructions tell you to do so.</li> <li>2. If you need to enter Tax Literals in the grey boxes and you omitted them or input them incorrectly. You must enter Tax Literals exactly instructed.</li> </ol> <p>The Tax Literal in the first field must be one of the following: HSH, SCH, PSO, PRI, DFC, FB, DCB, FEC. The second Tax Literal field contains the amount. Delete the incorrect information or</p>

Business Rule and / or Xpath	Possible Solution(s)
	input correct information in the Tax Literal (the gray areas) and re-transmit your return by returning to Step 2 and clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:QualifiedF8814Cd Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:OrdinaryF8814Cd	There are three likely causes for this error: 1. You have input erroneous information in the TAX LITERAL areas for lines 9a or 9b 2. You have erroneously checked the box for Form 8814 and entered an amount on line 44a 3. You have correctly checked the box for Form 8814 and entered an amount on line 44a, but failed to complete or attach Form 8814 To correct: • Remove the erroneous information from grey rectangular areas (Tax Literal fields) to the left of 9a & 9b. • Make the necessary corrections to line 44a and/or Form 8814 Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:WagesNotShownSchedule[1]/efile:WagesNotShownSch[1]/efile:WagesLit	On line 7 of Form 1040 (or 1040A), you entered incorrect information in the WAGE LITERAL field (the small grey areas, on line 7 to the left of the column of numbers). The only allowable choices are DFC, PRI, HSH, PSO, SCH, FEC, EXCESS ALLOWANCE, or F8919. You should not put any data into these areas unless the 1040/1040A instructions tell you to do so. Delete the incorrect information from the gray areas and re-submit your return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:WagesAmt	Information is missing from your W-2 , Section E and or Section F- The Employee Name and/or Employee Address information is missing from one or more Form W-2. Access your return, select the View/Add icon to select a W-2 from the My Forms menu. Scroll down to Section E and/or F, of each W-2 and enter any missing information. Use the "TAB" key to ensure you see proper places to enter the information. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again
Field/Xpath:/efile:Return[1]/efile:ReturnData[1]/efile:IRS8283[1]/efile:InformationOnDonatedProperty[1]/efile:USA AddressOfDoneeOrganization[1]/efile:AddressLine1  Field/Xpath:/efile:Return[1]/efile:ReturnData[1]/efile:IRS8283[1]/efile:InformationOnDonatedProperty[1]/efile:USA	On Form 8283, Part I, Sections A, B, C, D, and E contain 3 lines. The first line should list the name of the organization. The second line should contain the street address. The third line has 3 fields. The first field in the third line is the city. Then tab to the second field, which should be the 2 character state abbreviation. Then, tab to the third field, which is the zip code. Access your return, select the View/Add icon to select your Form 8283 from the My Forms menu and make the necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

Business Rule and / or Xpath	Possible Solution(s)
<p>ddressOfDoneeOrganization[1]/efile:City</p> <p>Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040A/efile:WithholdingTaxAmtIssue : F1040A-030 Form 1040A, Line 36, Withholding Tax Amount, must be equal to the sum of the following: (1) all Withholding Amount in the Other Withholding Statement attached to Form 1040A, Line 36 and (2) all of the Forms W-2, Line 2, Withholding Amount. When evaluating this, a tolerance of \$5.00 is allowed</p>	<p>The amount of your federal withholding (line 36 of Form 1040A) does not match what you have input from your income documents. All of your paper W2's, 1099-Rs and W2Gs must be input electronically. Additionally, federal withholding from any other 1099 form(s) must be totaled and placed in the designated area in Step 2, Section 2 of the program. Here are the likely causes of your problem.</p> <ol style="list-style-type: none"> <li>1. You failed to input all of your W2's, 1099-Rs and W2Gs.</li> <li>2. You failed to correctly input the withholding amounts(s) on your W2s, 1099-Rs and W2Gs.</li> <li>3. You failed to total all of the federal withholding on your other 1099s and put that amount in the proper area in Step 2, Section 2.</li> <li>4. Your amount on line 36 is incorrect. Access your return and look at all of the income documents you have input (select the View/Add Forms icon and select your income documents from there). Review the federal withholding amounts you input from those documents. Go to Step 2, Section 2 and select the "Add" button for any income document you have not yet input. Make sure you input the federal withholdings from all your other 1099's in the designated area in Step 2, Section 2 (that area is below the "Add" buttons for your W2's, W2-G's and 1099-R's). Check federal your withholding totals with the amount you placed on line 36. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</li> </ol>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:WagesAmt</p>	<p>Form W-2 - There are two likely causes of this error:</p> <ol style="list-style-type: none"> <li>1. The employee's first, middle initial and last name, (Section e) is missing</li> <li>2. The employee's address, (Section F) is missing. Please enter the street address, city, state and zip code in the appropriate fields.</li> </ol> <p>Review each electronic W2 you completed for your tax return. Add the required information in the appropriate fields. Be sure to use the TAB Key to ensure you see and complete the correct areas. After you correct the errors, re-transmit your return by clicking the e-file button again. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again</p>
<p>Field/Xpath: /efile:Return/efile:ReturnData/efile:IRS1040EZ/efile:WithholdingTaxAmt Issue : Form 1040EZ, Line 7 must be equal to the sum of the following: (1) all 'Withholding Amount' in [Other Withholding Statement] attached to</p>	<p>The amount of your federal withholding (line 7 of Form 1040EZ) does not match what you have input from your income documents. All of your paper W2's, 1099-Rs and W2Gs must be input electronically. Additionally, federal withholding from any other 1099 form(s) must be totaled and placed in the designated area in Step 2, Section 2 of the program. Here are the likely causes of your problem.</p> <ol style="list-style-type: none"> <li>1. You failed to input all of your W2's, 1099-Rs and W2Gs.</li> <li>2. You failed to correctly input the withholding amounts(s) on your W2s, 1099-Rs and W2Gs.</li> </ol>

Business Rule and / or Xpath	Possible Solution(s)
Form 1040EZ, Line 7 and (2) all of the Forms W-2, Line 2 'Withholding Amount'. When evaluating this a tolerance of \$5.00 is allowed.	<p>3. You failed to total all of the federal withholding on your other 1099s and put that amount in the proper area in Step 2, Section 2.</p> <p>4. Your amount on line 7 is incorrect. Access your return and look at all of the income documents you have added (select the View/Add Forms icon and select your income documents from there). Review the federal withholding amounts you input from those documents.</p> <p>Go to Step 2, Section 2 and select the "Add" button for any income document you have not yet input. Make sure you input the federal withholdings from all your other 1099's in the designated area in Step 2, Section 2 (that area is below the "Add" buttons for your W2's, W2-G's and 1099-R's). Check federal your withholding totals with the amount you placed on line 7. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnHeader[1]/efile:PrimarySignature	<p>Incorrect Signature PIN</p> <p>The PIN for the Primary Taxpayer on the return is incorrect. Access your return. Go to Step 2 Section 4 and Enter a five-digit PIN. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS8863[1]/efile:StudentAndEducationalInstnGrp[1]/efile:StudentSSNField/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS8863[1]/efile:StudentAndEducationalInstnGrp[1]/efile:StudentName[1]/efile:PersonLastName	<p>Form 8863, Page 2</p> <p>There are two likely causes for this error:</p> <ol style="list-style-type: none"> <li>1. Line 20 - There are two name fields located in Line 20; one for the first name and one for the last name. When you enter the student's name on line 20, enter it the same way you entered on Form 1040. Place the student's first name in the first field and use the tab key to move to the next field where you enter the last name.</li> <li>2. Line 21 - You entered the Social Security Number incorrectly.</li> </ol> <p>If you are resubmitting you return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1099R[1]/efile:RecipientsIdNumber	<p>Form 1099-R</p> <p>The likely cause of the error should be found in one or more of these areas:</p> <ol style="list-style-type: none"> <li>1. The payer federal ID number is missing</li> <li>2. The payer name is missing</li> <li>3. Part of the payer address is missing</li> <li>4. The payer state abbreviation is incorrect</li> </ol> <p>View the 1099-R's you entered and make necessary corrections. Use the TAB Key to ensure you see all the fields that may need correcting.</p>



Business Rule and / or Xpath	Possible Solution(s)
	<p>If you are resubmitting you return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:CreditForRepaymentCd</p>	<p>Form 1040, line 71 You have an invalid entry in the Tax Literal fields (the grey areas), which are to the left of line 71. If you do not have any credits from Forms 2439, 8801, or 8885; then both gray boxes for line 71 should be blank. Delete any entry in these fields and re-submit the return. If you are resubmitting you return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:OtherDeductsBenefits[1]/efile:Description</p> <p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[2]/efile:OtherDeductsBenefits[1]/efile:Amount</p>	<p>Form W-2 Box 14 “Other” There is incorrect information in the fields of Box 14. Box 14 of the Form W-2 contains a number of lines (rows) and two columns, “Description” and “Amount.” Descriptions and amounts must be entered in the appropriate column. To fix this error, look in Box 14 of every W-2 you have entered. Check the corresponding paper W-2 and make any necessary corrections to the electronic W-2.</p> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS8889[1]/efile:TotalHSADistributionAmt</p> <p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS8889[1]/efile:HSAEmployerContributionAmt</p>	<p>Form 8889, line 1</p> <p>There are two (2) check boxes on line one. One of those boxes needs to be checked. Your return has no box checked or both boxes checked..</p> <p>Please review the instructions for Form 8889 to determine the action to take. You can access by clicking on “Instructions for this form”. If the Death of Account Beneficiary provision applies to you and you are not required to complete Part I, You will not be able to e-file your return with form 8889. You may complete your return, using Form 8889 and mail in your return. Re-submit your return.</p> <p>If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:EmployeeUSAddresses</p>	<p>Form W-2 Box E The employee name is missing from one or more of the W-2s you entered. Open all of the W-2's you have entered and input the missing information. Once you make your correction, submit your return again. Make sure you include the current date (under your birth date) in Step 2.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:</p>	<p>Your return rejected because the employer's state is missing is from Box C of your Form W-2. Please login to your account, select Add/View, and look at every Form W-2 you added. Correct</p>

Business Rule and / or Xpath	Possible Solution(s)
e:IRSW2[2]/efile:EmployeeUSAddresses[1]/efile:ZIPCode[1]	your W-2 to add the employer information to Box C. The first two lines are for the business name. If your Employer's Name fits on the first line, do not use the second business name line. The Employer's Address Line is the third line in Box C and must contain a minimum of three characters. Use the TAB Key to ensure you can see all the entry spaces and put information into the correct areas. Thank you for using Free File Fillable Forms.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:EmployerEIN	Form W-2 Box A The employee Social Security Number is missing from one or more of the W-2s you entered. Review the W-2s you have entered and may the necessary correction(s). Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnHeader[1]/efile:OnlineFilerInformation[1]/efile:RoutingTransitNumber Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:RoutingTransitNumber	Bank Information is Not Correct  If you are electing to have your overpayment Direct Deposited to a checking or savings account; or, if you are electing to pay your balance with Direct Debit, you need the correct 9-Digit Routing Number, your Account Number and select either 'Checking' or 'savings'. There are two (2) likely causes for this error:  1. The routing number is invalid 2. The routing number does not match the type of account that you stated  For Direct Deposit, look at the bottom of your return and make the correction. For Direct Debit, look in Step 2, Section 5 and make the correction.  Correction: Verify the Routing Number with your bank or financial institution. Verify you have checked the correct type of account, "Checking" or "Savings," that is associated with your financial institution information.  Make the necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040A[1]/efile:StudentLoanInterestDedAmt  Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:	Student Loan Interest  Form 1040, line 33 or Form 1040A, line 18 has exceeded the maximum amount allowed for the deduction. Please review the instructions for calculating the Student Loan Interest Deduction to compute the correct amount. After making the correction, resubmit your return. Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

Business Rule and / or Xpath	Possible Solution(s)
e:IRS1040[1]/efile:StudentLoanInterestDedAmt	
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:EmployerNameControl	Form W-2, Employer Information  There are two (2) likely causes of this issue: 1. W-2, Box B - The Employer EIN is missing 2. W-2, Box C a. The first two lines are for the business name. If your Employer's Name fits on the first line, do not use the second business name line. When determining the business name control omit 'The' when it is followed by more than one word. Include the word 'The' when it is followed by only one word. b. The Employer's Address Line is the third line in Box C and must contain a minimum of three characters. c. Make sure you place the City, State and zip code in the proper areas of the 4th line in Box C  Use the TAB Key to ensure you see and put information into the correct areas. Review all W-2s for correct input of Employer information. Correct any errors. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS4562[1]/efile:MoreThanHalfBusinessUseProperty[1]/efile:MethodAndConvention	Form 4562  Line 26(g) Method/Convention - The way to enter the Method and Convention is to use a hyphen between the Method and Convention (e.g. "150 DB-HY") without the quotes. Enter the method and convention used to figure your depreciation deduction. See the instructions for line 19, columns (e) and (f). Write "200 DB," "150 DB," or "S/L," for the depreciation method, and "HY," "MM," or "MQ," for half-year, mid-month, or mid-quarter conventions, respectively. For property placed in service before 1987, write "PRE" if you used the prescribed percentages under ACRS. If you elected an alternate percentage or if you are required to depreciate the property using the straight-line method, enter "S/L".  After correcting the error you should then be able to resubmit your return. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2.
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:	Schedule E, Part 1, 1b Error

Business Rule and / or Xpath	Possible Solution(s)
e:IRS1040ScheduleE[1]/efile:PropertyRealEstAndRoyaltyGroup[1]/efile:PropertyType	<p>Lines A, B or C in 1b can only contain the description of the property ("SINGLE FAMILY RESIDENCE, MULTI-FAMILY RESIDENCE, VACATION/SHORT-TERM RENTAL, COMMERCIAL, LAND, ROYALTIES, SELF-RENTAL" and not "1, 2, 3, 4, 5, 6, 7, 8"). "Other" or "8" is not a value that can be place into the field. If your pproperty type is "Other", leave 1b blank. Beginning with Tax Year 2013 you can enter a description of your "Other" property in the field to the right of "8 Other (describe)" on the form.</p> <p>Make your correction and submit your return again. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSW2[1]/efile:EmployersUseGrp[1] /efile:EmployersUseCd	<p>Form W-2 Box 12</p> <p>You have an invalid in Form W-2 Box 12a or 12b. Review the W-2s you have entered and check them against your paper W-2's. Correct the necessary information in Box 12.</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:SelfEmploymentTaxAmt	<p>Form 1040 line 56</p> <p>You have input erroneous information into the small grey (Tax Literal) area to the left of line 56. Unless instructed to do so, never input any information into these grey areas. If instructed to place information into these areas, put the information in exactly as shown in the instructions for the form.</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS8863[1]/efile:StudentAndEducationalInstnGrp[1]/efile:LifetimeQualifiedExpensesAmt	<p>Form 8863 Part III</p> <p>Review the instructions for the form. One of your entries on lines 27 – 31 is not correct. Entries on these lines are dictated by what you input on lines 23- 26. Make sure you follow those directions. Re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time. Thank you for using Free File Fillable Forms.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2441[1]/efile:CareProviderGrp[1] /efile:USAddress	<p>Form 2441 Part I</p> <p>You have entered incorrect information on line 1(a), 1(b) or 1(c). Your error is going to be found in one or more of these areas.</p> <p>Line 1(a) has specific fields where you place the Care Provider's name. There are actually two</p>

Business Rule and / or Xpath	Possible Solution(s)
	<p>fields on that line. The first field is where you would enter a Person's First Name, and the second field is where you would enter a Person's Last Name or a Business Name.</p> <p>Line 1(b) has specific fields where you enter the street address, city, state and zip code. You must place this information into the correct fields and make sure you use the proper abbreviation for the state.</p> <p>Line 1(c) has fields to enter an SSN and an EIN. If your Care Provider is a person, use the upper field to enter the SSN. If your Care Provider is a business, use the lower field to enter the business EIN.</p> <p>Access your return and make all necessary corrections. Use the TAB key to ensure you see all the fields. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555[1]/efile:TaxpayerBonaFideResGrp[1]/efile:BonaFideResidenceBeginDt</p>	<p>Form 2555 - line 10.</p> <p>Line 10 must contain an end date. If you were still living abroad at the end of the year, please enter 12/31/2012 in item 10 for the Date bona fide residence ended.</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555[1]/efile:FamilyLivingWithTaxpayerAbroad[1]/efile:FamilyRelationshipCd</p>	<p>Form 2555 - line 12b invalid entry</p> <p>Line 12b has two literals fields for data entry. The line reads: If "Yes," who and for what period? The first field is to the immediate right of the arrow. This is the field to enter the relationship of the individual. Only one relationship is allowed, so enter the closest relationship to yourself (such as CHILD or SPOUSE).</p> <p>The second field is for the description, which is limited to 25 characters. This is where you may enter the time. Only enter letters and numbers in the description field, do not enter punctuation.</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efil</p>	<p>Form 1040 line 44 Error</p>

Business Rule and / or Xpath	Possible Solution(s)
e:IRS1040[1]/efile:Form8814Ind	<p>You checked box 4a, indicating you were attaching Form8814, Parent's Election to Report Child's Interest and Dividends. If you did not intend to file Form 8814, remove the check from line 44a. If you intended to file Form 8814 with your return, make sure Form 8814 has been completed, otherwise, it will not attach when you e-file your return. To ensure the form attaches, print your entire return before you attempt to e-file again. If Form 8814 prints with your return, it will be attached to your transmitted return. (Note: W-2s, W2-Gs and 1099's never print with your return)</p> <p>Re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1099R	<p>Form 1099-R and Form 1040EZ Issue</p> <p>Although the program allows the addition of Form 1099R to the 1040EZ return, the instructions for Form 1040EZ indicate the 1099R can only be included with Form 1040A or Form 1040.</p> <p>To successfully e-file your return, you will have to start over with Form 1040A or Form 1040.</p> <p>After you complete the new form, you may re-transmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before transmitting a second time. Again, we apologize for your inconvenience.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040ScheduleE[1]/efile:PartnershipOrSCorpgroup[2]/efile:PartnershipSCorpgCd	<p>Schedule E Part II Error</p> <p>Line 28 column (b) will only accept an upper case "P" or "S." Remove any invalid character(s) from column 28(b) and replace it with a valid character.</p> <p>After you correct the errors, resubmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before submitting your return again. The current date is the day you intend to e-file the return again</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555[1]/efile:FamilyLivingWithTaxpayerAbroad[1]/efile:FamilyRelationshipCd	<p>Form 2555 Part II Error(s)</p> <p>Two likely issues caused this error:</p> <ul style="list-style-type: none"> <li>• Line 12b - Line 12b has 2 separate fields for data entry. The first is to the immediate right of the arrow. This is the box to enter the relationship of the individual(s). Only one relationship is allowed, so enter the closest relationship to yourself (such as CHILD). The second box is for the description which is limited to 25 characters. This is where you may enter the time. Only letters and numbers are allowed in the description, so do not enter punctuation.</li> <li>• Line 15e - Make a selection from the relationship pop up window.</li> </ul>

Business Rule and / or Xpath	Possible Solution(s)
	<p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555[1]/efile:TaxpayerBonaFideResGrp[1]/efile:BonaFideResidenceBeginDt</p>	<p>Form 2555 Part II Error</p> <p>Line 10 must contain a residence begin and end date. Enter the dates your bona fide residence began and ended. If you are still a bona fide resident, enter "Continues" in the space for the date your bona fide residence ended. (Caution: Do not use the quotation marks)</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSPayment[1]/efile:RequestedPaymentDate</p>	<p>Step 2 Section 5 – Payment</p> <p>Your return rejected for one of these reasons:</p> <ul style="list-style-type: none"> <li>• You did not include a daytime phone number in the designated area</li> <li>• The date to make a withdrawal from your financial institution was before your e-file date</li> </ul> <p>After you correct the errors, resubmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before submitting again. Thank you for using Free File Fillable Forms.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRSPayment[1]/efile:RequestedPaymentDate</p>	<p>Step 2 Section 5 Error</p> <p>Your return rejected because you failed to put a daytime phone number in the Electronic Funds Withdrawal area (section 5c of Step 2) of your Free File Fillable Forms. Supply the missing information. If you have already paid what you owe (a zero balance due on your 1040 form), you should delete any information you have in Step 2 Section 5. Go back to your Free File Fillable Forms account.</p> <p>Go to Step 2, Section 5c and make any necessary corrections. Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
<p>Field/Xpath: /efile:Return[1]/efile:ReturnHeader[1]/efile:PrimarySignature</p>	<p>Step 2 Section 4 Signature PIN Error</p> <p>Your return rejected because you entered an incorrect signature PIN for the taxpayer. The Signature PIN must be 5 digits. Correct the error. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you</p>

Business Rule and / or Xpath	Possible Solution(s)
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS5329[1]/efile:EarlyDistriExceptionReasonCd	<p>intend to e-file the return again.</p> <p>Form 5329 Part I line 2 Error</p> <p>Your return rejected because you have an incorrect value of '2' in the Tax Literal field for Form 5329, Part I, Line 2. Tax Literal fields are the grey areas to the left of where you should put an amount on any given line. You should not put any data into these areas unless the 1040 instructions tell you to do so. The only acceptable literals for Form 5329, Part I, Line 2 are, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11 and 12. You must enter two digits, e.g. "04" and not "4."</p> <p>After you have corrected the errors, you can resubmit your return. Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again. Thank you for using Free File Fillable Forms.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnHeader[1]/efile:SelfSelectPIN[1]/efile:PrimaryPriorYearPIN	<p>Step 2 section 3 Error "Verifying your Identity"</p> <p>The prior-year Personal Identification Number (PIN) or Adjusted Gross Income (AGI) you put on your return does not match what the IRS has in its records. You need to have at least one of these numbers match, or you obtain an Electronic Filing PIN.</p> <p>If you need assistance getting last year's AGI or PIN, you may call the IRS toll free at (800) 829-1040 and press # 2. To get your Electronic Filing PIN, access <a href="http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request">http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request</a> or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system.</p> <p>After you correct the error, resubmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before submitting your return again. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555EZ[1]/efile:ForeignEarnedIncomeExclusionPct  Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS2555[1]/efile:ForeignEarnedIncomeExclusionPct	<p>Form 2555 and 2555EZ Error</p> <p>Form 2555, Part IV, line 15 or Form 2555EZ, Part VI, line 35 - Your entry on this line is invalid and cannot exceed this line cannot exceed 1.000. Please refer to the instructions for this form and line to correct your entry.</p> <p>Before you resubmit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efil	<p>Form 8863 Part III line 22a(1) or 22b(1)</p>



Business Rule and / or Xpath	Possible Solution(s)
e:IRS8863[1]/efile:StudentAndEducationalInstnGrp[1]/efile:EducationalInstitutionGroup[1]/efile:USAddress[1]/efile:City	<p>You have an erroneous entry on line 22a(1) or 22b(1). There are separate entry fields for City, State and ZIP Code on these lines, where the educational institution address is entered. You must put the proper data in each of these fields. The best way to identify these fields is by using the Tab Key. Correct by logging into your account. Click on the 'View/Add Forms' button and select Form 8863 p2 from the list of completed forms. Go to Line 22a (1) or 22b(1) and identify the three areas needing input. Enter the city information in the first field and use your Tab Key to locate and complete the state and zip code fields.</p> <p>After you correct the error, resubmit your return by clicking the e-file button again. Remember to put the current date on the Step 2 page before submitting your return again. The current date is the day you intend to e-file the return again. The current date field is below the date of birth</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:QualifiedF8814Cd Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040[1]/efile:OrdinaryF8814Cd	<p>There are three likely causes for this error:</p> <ol style="list-style-type: none"> <li>1. You have input erroneous information in the TAX LITERAL areas for lines 9a or 9b</li> <li>2. You have erroneously checked the box for Form 8814 and entered an amount on line 44a</li> <li>3. You have correctly checked the box for Form 8814 and entered an amount on line 44a, but failed to complete or attach Form 8814</li> </ol> <p>To correct:</p> <ul style="list-style-type: none"> <li>• Remove the erroneous information from grey rectangular areas (Tax Literal fields) to the left of 9a &amp; 9b.</li> <li>• Make the necessary corrections to line 44a and/or Form 8814</li> </ul> <p>Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040A[1]/efile:DependentInformations[1]/efile:DependentRelationship[1]	<p>It appears you have not selected a valid entry for your dependent's relationship on line 6 c (3). If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Thank you for using Free File Fillable Forms.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnData[1]/efile:IRS1040A[1]/efile:DependentInformations[1]/efile:DependentRelationship[1]	<p>It appears you have not entered a dependent's first name on line 6 c (1). If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Thank you for using Free File Fillable Forms.</p>
Field/Xpath: /efile:Return[1]/efile:ReturnHeader[1]/efile:Filer[1]/efile:USAddress[1]/efile:State	<p>It appears that that there is no entry in the City field of your Form 1040. Please be sure you are entering into the correct field. If you are resubmitting your return on a day other than your original attempt to file, please remember to change the 'current date' in Step 2. Thank you for using Free File Fillable Forms.</p>

Business Rule and / or Xpath	Possible Solution(s)
<p>Field/Xpath:  /eFile:Return[1]/eFile:ReturnData[1]/eFile:IRS1040ScheduleE[1]/eFile:PropertyRealEstAndRoyaltyGroup[1]/eFile:OtherPropertyTypeDescTxt[1]</p>	<p>This error occurs on Schedule E and the error text lists many items you should recognize from your Schedule- most are expense items. At the end of the error text, are the words “is expected,” which means that one of the items listed is missing from your return. Resolve the error as follows:</p> <ol style="list-style-type: none"> <li>1. Make sure all of Part I is completed. Use the drop down menu for the state and put in your zip code after the state abbreviation.</li> <li>2. Make sure that all of your property information aligns (Property A information and expenses align with Property A and Property B information and expenses align with Property B, etc.</li> <li>3. If the “Fair Rental Days” are 365, do not put a zero in “Personal Use Days”</li> </ol> <p>Once you find what is missing, make the correction and transmit your return again. Before you transmit again, make sure you place the current date in Step 2 Section 4.</p>